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7 UNITED STATES DISTRICT COURT
8 WESTERN DISTRICT OF WASHINGTON
9 AT SEATTLE

10 JOHN CHEN,

11 Plaintiff,

12 v.

13 ANDREW CAMPBELL and ANDREW
14 HARTSTONE, INTERNAL REVENUE
15 SERVICE,

16 Defendants.

Case No. C17-149 RSM

ORDER GRANTING DEFENDANTS'
MOTION TO DISMISS

17 This matter comes before the Court on Defendants' Motion to Dismiss. Dkt. #6.
18 Defendants move to dismiss Plaintiff's case pursuant to Rule 12(b)(1) for lack of subject matter
19 jurisdiction, 12(b)(2) for lack of personal jurisdiction, and 12(b)(5) for insufficient service of
20 process. Plaintiff has failed to file a Response. The failure to file a response "may be
21 considered by the court as an admission that the motion has merit." Local Civil Rule 7(b)(2).
22 The Court agrees with Defendants that the United States is the only proper defendant in this
23 matter, that Plaintiff's refund suit fails to plead applicable statutory requirements, and that
24 Plaintiff has not fully complied with the proper service requirements. *See* Fed. R. Civ. P. 4(i).
25 The Court therefore finds that Plaintiff's Complaint fails for lack of subject matter jurisdiction,
26 lack of personal jurisdiction, and for insufficient service of process, and that dismissal is
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1 warranted. Given these fundamental jurisdictional and procedural problems, the Court sees no
2 reason to grant leave to amend.

3 Having reviewed the instant Motion, all evidence submitted in support of the motion,
4 and the remainder of the record, the Court hereby finds and ORDERS that Defendants' Motion
5 to Dismiss (Dkt. #7) is GRANTED and all of plaintiff's claims are DISMISSED. This case is
6 CLOSED.
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8 DATED this 25th day of May 2017.

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11 RICARDO S. MARTINEZ
12 CHIEF UNITED STATES DISTRICT JUDGE
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